

Application for an audit qualification for Jersey, Guernsey and Dependencies and/or the Isle of Man

This form should be completed only by a member seeking an audit qualification for Jersey, Guernsey and Dependencies and/or the Isle of Man. Members seeking an audit qualification for the UK or Ireland should complete the relevant application form, available on our website [here](#).

If you already hold the UK audit qualification from ACCA or another Recognised Qualifying Body under the Companies Act 2006 you may be eligible for an audit qualification for Jersey, Guernsey and Dependencies and/or the Isle of Man without providing details of further experience. If that is the case you should only complete the personal information section below and the declaration on page 18.

Please read carefully the guidance below and refer to the further resources on ACCA's [website](#), before completing this form. You must complete the section below and the Audit Qualification Experience Form (AQEF) on pages 3 – 17 and the declaration on page 18.

Return the form to authorisation@accaglobal.com. Please allow up to 30 working days for your application to be assessed and retain a copy of this form for future reference.

There is no fee for an audit qualification in 2025 and, once awarded, it remains yours indefinitely.

Please note that the audit qualification for Jersey, Guernsey and Dependencies and/or the Isle of Man does not, on its own, entitle you to sign audit reports in the Crown Dependencies. The additional requirements that must be met are outlined on ACCA's [website](#).

PERSONAL INFORMATION

Full name

Title

Membership number

Mailing address

Town

County

Country

Postcode

Email

Please provide an email address where we can contact you about your application. You can update your email address and consent level at any time through your *myACCA* account, available on our website [here](#).

If you already hold a UK audit qualification please tick here and go to page 18

Guidance

AQEF FORMS

Applicants for an audit qualification for Jersey, Guernsey and Dependencies and/or the Isle of Man must complete the AQEF.

EXPERIENCE OBTAINED AT MULTIPLE EMPLOYERS

If you have obtained experience from multiple employers then you are required to complete separate AQEFs for each period of employment.

TIMELY COMPLETION

Your AQEF should be completed and signed off on an ongoing basis and not retrospectively.

PERIOD OF EXPERIENCE

Experience towards the award of an audit qualification for Jersey, Guernsey and Dependencies and/or the Isle of Man may be achieved at any time before or after admission to membership. However, an application for the audit qualification can only be made once full membership has been awarded.

SUMMARY EMPLOYMENT RECORD

If your principal is not an ACCA member, we will need to carry out a status check with their professional body. You should provide the name of your principal's professional body, membership number, postcode and date of birth as some professional bodies will not respond to status checks from ACCA without this information.

Your audit principal must have been eligible to act as such throughout the period they have signed off in your AQEF. You must complete at least two of the three years' training under the supervision of a suitably qualified principal. Appendix 1 sets out the eligibility criteria for training principals.

STATEMENTS OF ACHIEVEMENT

In order to obtain an audit qualification for Jersey, Guernsey and Dependencies and/or the Isle of Man you need to demonstrate the achievement of all the individual elements within the audit units of competence. These requirements are summarised in Appendix 1.

You should complete a statement of achievement when you have achieved an element. When recording the experience in the AQEF you are required to demonstrate a majority

of the behaviours/examples associated with an element. Specific examples of the work performed in relation to the element must be documented. Listing activities in a bullet point format is not acceptable. Each statement should be evidenced by detailed and varied narrative. You should avoid listing general duties undertaken.

The suggested minimum word count is 600 words for the audit units of competence. It is expected that the statements of achievement in relation to the audit units will include examples from a number of audit clients.

STATUTORY AND NON-STATUTORY AUDIT EXPERIENCE

You must provide details of your audit experience in the dedicated sections provided. You should split your experience between statutory audit work. Please refer to the Audit Qualification Experience Requirement on our website for further guidance about statutory and non-statutory audit work for an audit qualification for Jersey, Guernsey and Dependencies and/or the Isle of Man.

It is expected that the statements of achievement in relation to the audit units will include examples from a number of audit clients.

PRINCIPAL REVIEWS

A review must be undertaken with your audit principal every six months. Commentary must be provided in all sections of the reviews. If any of these are left blank we will not be able to accept your application.

TIME SUMMARY

As a guideline, three years of full-time experience equates to 4,620 hours of working time.

At least 44 weeks of your experience in the three years must be in audit work. At least 22 weeks must be in statutory audit. As a guideline, 44 weeks of audit experience in three years equates to 1,540 hours and 22 weeks equates to 770 hours.

Please refer to the Audit Qualification Experience Requirement on our [website](#) for further guidance about the 44 weeks of audit experience and 22 weeks of statutory audit experience required for an audit qualification for Jersey, Guernsey and Dependencies and/or the Isle of Man.

SIGNATURES

Signatures must be typed. Ensure that you and your principal (and/or authorised supervisor) have typed their signature in all the required places. If any of these are missing, your application will be delayed. We will contact your principal to verify they have personally reviewed and signed-off your AQEF.

EXAMPLES

Examples of each element are contained in the [guidance notes](#). These are for guidance purposes only. Do not copy and paste them or the unit headings when completing your own AQEF.

ACCA may use plagiarism detection software.

Copying and pasting from the examples may indicate that you have not achieved the required breadth of experience towards the award of an audit qualification for Jersey, Guernsey and Dependencies and/or the Isle of Man. Copying and pasting may also be regarded as supplying false, inaccurate and/or misleading information raising questions about your integrity, which may result in referral to ACCA Complaint Assessment department for consideration as to possible disciplinary action.

You can find more guidance about completing the AQEF in the guidance notes on our website at www.accaglobal.com/pcef

Summary Employment Record

<p>MEMBER'S DETAILS</p> <p>Member's name</p> <p>Membership number</p>	<p>DATA PROTECTION</p> <p>We may use your personal data for the purposes of:</p> <ul style="list-style-type: none"> • membership administration • establishing practical work experience used in subsequent applications • complying with our regulatory obligations. <p>You can update your information through your myACCA account at any time. We may share information with third party delivery vendors, and with our auditors. Your information will be shared with your employer or former employers who signed off the experience given above. By signing this form you acknowledge that, in so far as is necessary for this application, your information may be passed to these employers who may be in a country or territory which may not have privacy laws adequate to those within the EU. Please note that for individuals based outside the UK, your information will be held in our main information systems which are located in the EU and may be accessed by our local office in your country of residence. Supplying false, inaccurate and/or misleading information to us may result in referral to our investigations department (or another professional body of which you are a member) for consideration as to possible disciplinary action and may result in the withdrawal of your approved employer registration.</p> <p>For more information on how your information and rights are respected, please see our privacy notice (http://www.accaglobal.com/uk/en/footer/footer/privacy/data-protection.html), or contact privacy@accaglobal.com</p>
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Organisation name, nature of business, postal address, telephone number and email	Job title(s)	Specific 36 month training period for consideration	Average hours per week	
			Hours	Minutes

Confirm that your employer is an ACCA Approved Employer – practising certificate development (audit)

Please state your employer's ACCA Approved Employer registration number

Principal's name, job title, professional body, membership number, date of birth and email	Principal's signature (must be typed)
	I agree to ACCA contacting me by email to verify that I have personally reviewed and signed off this AQEF on behalf of the member. I also agree to ACCA contacting me to verify any subsequent amendments made to this AQEF.
Authorised supervisor's name, job title, professional body, membership number, date of birth and email	Authorised supervisor's signature (must be typed)
	I agree to ACCA contacting me by email to verify that I have personally reviewed and signed off this AQEF on behalf of the member. I also agree to ACCA contacting me to verify any subsequent amendments made to this AQEF.

If you have obtained experience from multiple employers then you are required to complete a separate AQEF for each employer.

Audit units (all units must be achieved)

Unit ref	Unit heading	Element ref	Element overview
AQ1	Prepare for and plan the audit process	AU1	Identify ethical, legal and engagement requirements on an audit
		AU2	Determine the level of audit risk
		AU3	Evaluate the risk within an organisation's internal control structure
AQ2	Collect and evaluate evidence for an audit	AU4	Co-ordinate the delivery of audit evidence
		AU5	Evaluate evidence collected for an audit
		AU6	Make judgements about the truth and fairness of an organisation's financial statements
AQ3	Review and report on the findings of an audit	AU7	Review the performance of an audit
		AU8	Advise on the findings and implications of an audit
		AU9	Prepare a formal audit report

When claiming a unit of competence as achieved, you need to demonstrate all elements within the unit.

Member's name

Membership number

Unit AQ1 – Prepare for and plan the audit process

Elements		Achievement date
AU1	Identify ethical, legal and engagement requirements on an audit	
AU2	Determine the level of audit risk	
AU3	Evaluate the risk within an organisation's internal control structure	

Principal's name	Principal's confirmation date

Statement of achievement (Minimum 600 words)
(ACCA can only consider client specific examples where the member has worked or been personally involved)

Statutory audit

Please refer to the definition of statutory audit set out in Appendix 3 of the Audit Qualification Experience Requirement.

Principal's confirmation (Approximately 100 words)
(How has the member developed by achieving this area?)

Unit AQ1 – Prepare for and plan the audit process (continued)

Audit narrative to support any 'Audit – other' hours claimed in the Time summary should be documented here.

Elements		Achievement date
AU1	Identify ethical, legal and engagement requirements on an audit	
AU2	Determine the level of audit risk	
AU3	Evaluate the risk within an organisation's internal control structure	

Principal's name	Principal's confirmation date

Statement of achievement (Minimum 600 words)

(ACCA can only consider client specific examples where the member has worked or been personally involved)

Other audit

Please refer to the definition of 'other' audit set out in Appendix 3 of the Audit Qualification Experience Requirement.

Principal's confirmation (Approximately 100 words)

(How has the member developed by achieving this area?)

Unit AQ2 – Collect and evaluate evidence for an audit

Elements		Achievement date
AU4	Co-ordinate the delivery of audit evidence	
AU5	Evaluate evidence collected for an audit	
AU6	Make judgements about the truth and fairness of an organisation's financial statements	

Principal's name	Principal's confirmation date

Statement of achievement (Minimum 600 words)

(ACCA can only consider client specific examples where the member has worked or been personally involved)

Statutory audit

Please refer to the definition of statutory audit set out in Appendix 3 of the Audit Qualification Experience Requirement.

Principal's confirmation (Approximately 100 words)

(How has the member developed by achieving this area?)

Unit AQ2 – Collect and evaluate evidence for an audit (continued)

Audit narrative to support any 'Audit – other' hours claimed in the Time summary should be documented here.

Elements		Achievement date
AU4	Co-ordinate the delivery of audit evidence	
AU5	Evaluate evidence collected for an audit	
AU6	Make judgements about the truth and fairness of an organisation's financial statements	

Principal's name	Principal's confirmation date

Statement of achievement (Minimum 600 words)
(ACCA can only consider client specific examples where the member has worked or been personally involved)

Other audit

Please refer to the definition of 'other' audit set out in Appendix 3 of the Audit Qualification Experience Requirement.

Principal's confirmation (Approximately 100 words)
(How has the member developed by achieving this area?)

Unit AQ3 – Review and report on the findings of an audit

Elements		Achievement date
AU7	Review the performance of an audit	
AU8	Advise on the findings and implications of an audit	
AU9	Prepare a formal audit report	

Principal's name	Principal's confirmation date

Statement of achievement (Minimum 600 words)

(ACCA can only consider client specific examples where the member has worked or been personally involved)

Statutory audit

Please refer to the definition of statutory audit set out in Appendix 3 of the Audit Qualification Experience Requirement.

Principal's confirmation (Approximately 100 words)

(How has the member developed by achieving this area?)

Unit AQ3 – Review and report on the findings of an audit (continued)

Audit narrative to support any 'Audit – other' hours claimed in the Time summary should be documented here.

Elements		Achievement date
AU7	Review the performance of an audit	
AU8	Advise on the findings and implications of an audit	
AU9	Prepare a formal audit report	

Principal's name	Principal's confirmation date

Statement of achievement (Minimum 600 words)
(ACCA can only consider client specific examples where the member has worked or been personally involved)

Other audit

Please refer to the definition of 'other' audit set out in Appendix 3 of the Audit Qualification Experience Requirement.

Principal's confirmation (Approximately 100 words)
(How has the member developed by achieving this area?)

Principal review

To be completed by the principal or authorised supervisor (detailed commentary must be provided in all sections below) at least every six months.

Summary of work performance in the period, including strengths, areas for development and any new work experience
Evaluation of performance against targets set at previous review
Identified future experience and development needs
Performance targets for the next period
Principal comments (to be completed only if your review has been carried out by an authorised supervisor)

Review for period ended

To be completed by the member and principal or authorised supervisor
<p>I confirm agreement of the summary of work performance and targets for the next period. The statements of achievement completed in the period are a fair representation of the work undertaken under withdrawn supervision or in a supervisory capacity. A false, inaccurate or misleading declaration may invalidate any decision related to this application. Supplying false, inaccurate and/or misleading information to ACCA may result in referral to ACCA's Complaint Assessment Department (or another professional body of which you are a member) for consideration as to possible disciplinary action and may result in the withdrawal of your firm's approved employer registration.</p>
Member's name
Date
Authorised supervisor's name (if applicable)
Date
Principal's name
Date

Principal review

To be completed by the principal or authorised supervisor (detailed commentary must be provided in all sections below) at least every six months.

Summary of work performance in the period, including strengths, areas for development and any new work experience
Evaluation of performance against targets set at previous review
Identified future experience and development needs
Performance targets for the next period
Principal comments (to be completed only if your review has been carried out by an authorised supervisor)

Review for period ended

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Member's name
Date
Authorised supervisor's name (if applicable)
Date
Principal's name
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Principal review

To be completed by the principal or authorised supervisor (detailed commentary must be provided in all sections below) at least every six months.

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Principal comments (to be completed only if your review has been carried out by an authorised supervisor)

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Principal review

To be completed by the principal or authorised supervisor (detailed commentary must be provided in all sections below) at least every six months.

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Member's name
Date
Authorised supervisor's name (if applicable)
Date
Principal's name
Date

Principal review

To be completed by the principal or authorised supervisor (detailed commentary must be provided in all sections below) at least every six months.

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Evaluation of performance against targets set at previous review
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Principal comments (to be completed only if your review has been carried out by an authorised supervisor)

Review for period ended

To be completed by the member and principal or authorised supervisor
<p>I confirm agreement of the summary of work performance and targets for the next period. The statements of achievement completed in the period are a fair representation of the work undertaken under withdrawn supervision or in a supervisory capacity. A false, inaccurate or misleading declaration may invalidate any decision related to this application. Supplying false, inaccurate and/or misleading information to ACCA may result in referral to ACCA's Complaint Assessment Department (or another professional body of which you are a member) for consideration as to possible disciplinary action and may result in the withdrawal of your firm's approved employer registration.</p>
Member's name
Date
Authorised supervisor's name (if applicable)
Date
Principal's name
Date

Principal review

To be completed by the principal or authorised supervisor (detailed commentary must be provided in all sections below) at least every six months.

Summary of work performance in the period, including strengths, areas for development and any new work experience
Evaluation of performance against targets set at previous review
Identified future experience and development needs
Performance targets for the next period
Principal comments (to be completed only if your review has been carried out by an authorised supervisor)

Review for period ended

To be completed by the member and principal or authorised supervisor
<p>I confirm agreement of the summary of work performance and targets for the next period. The statements of achievement completed in the period are a fair representation of the work undertaken under withdrawn supervision or in a supervisory capacity. A false, inaccurate or misleading declaration may invalidate any decision related to this application. Supplying false, inaccurate and/or misleading information to ACCA may result in referral to ACCA's Complaint Assessment Department (or another professional body of which you are a member) for consideration as to possible disciplinary action and may result in the withdrawal of your firm's approved employer registration.</p>
Member's name
Date
Authorised supervisor's name (if applicable)
Date
Principal's name
Date

Time summary

Any unusual work patterns may need further supporting evidence in the form of time sheets from your employer.

Member's name

Membership number

Time summary (in hours)	6 months to / /	6 months to / /	6 months to / /	6 months to / /	6 months to / /	6 months to / /	Total
Audit – statutory (Note A)							
Audit – other							
Audit – sub-total							
Other working time ¹							
Total working time²							
Number of statutory audit clients ³							
Number of other audit clients ³							
Client sectors ⁴							
Size of clients ⁴							
Member's initials and date							
Authorised supervisor's initials and date (if applicable)							
Principal's initials and date (always required)							

Note A

I confirm that these hours qualify as 'statutory audit work'. Please refer to the definition of statutory audit set out in Appendix 3 of the Audit Qualification Experience Requirement.

Principal's signature

Date

Member's authentication

I confirm that these AQEF are a true record of my experience and elements achieved and a fair reflection of time spent over the training period. I understand that if I provide any false, inaccurate or misleading information in this form, I may face disciplinary action for dishonest conduct, and may also invalidate any decision reached in this application.

Member's signature

Date

¹ This includes other working time not included in any of the other categories above. This may include non-chargeable time, and covers time spent working in areas such as research, payroll, tax, insolvency.

² As a guideline, ACCA considers full-time work experience to be 35 hours per week. 1,540 hours of part-time work equates to one year of full-time experience.

³ These should be the number of statutory and other audit clients worked on during the period.

⁴ These relate to all clients you have worked on during the period. Please refer to Appendix 1 for detailed lists.

ACCA member declaration

If you have been subject to matters within the terms of **Bye-law 8** and ACCA's Assessment and Investigations Departments are aware of this, you may sign and submit this form. If you are concerned that you may be subject to matters under **Bye-law 8** of which ACCA's Assessment and Investigations Departments are not already aware, please notify ACCA in writing to complaintassessment@accaglobal.com. Following this notification you may sign and submit this form.

I understand that when signing this declaration, I could become liable to disciplinary action for events which engage ACCA **Bye-law 8**, liability to disciplinary action, which occurred before or after I sign this confirmation (**read Notes section opposite now**).

I confirm I have now read the **Notes** section below and:

- I understand that if I fail to declare an event which may engage **Bye-law 8**, or if I provide any false or misleading statement in this form, I may face disciplinary action which may involve an allegation of dishonest conduct, and may also invalidate any decision reached in this application;
- I understand while I am a member of ACCA I will notify ACCA about any event which may engage **Bye-law 8**;
- I agree to comply with ACCA's Charter, Byelaws, Regulations and Code of Ethics and Conduct;
- I have not been subject to any criminal conviction and/or caution;
- I have not been disciplined by any professional and/or regulatory body;
- I have not been subject to any other matters which may engage **Bye-law 8** (liability to disciplinary action) or GPR 8 (fit and proper persons) that has not already been brought to the attention of ACCA's Assessment and Investigations Departments in writing;

- I understand that I am therefore required to disclose any unspent convictions and/or cautions that are not 'protected' as defined by the Rehabilitation of Offenders Act 1974 (Exceptions) Order 1975;
- I am aware of, and will abide by the notification requirements set out in GPR 12 and my continuing obligation to promptly notify ACCA of any matters which may make me or my firm liable to disciplinary action;
- I understand that any matters which I have disclosed to ACCA which engage **Bye-law 8** will be taken into account when dealing with my application, but that the matters may not automatically stop the processing of my application;
- I confirm and declare I have included everything ACCA needs to know, and there is nothing else I should bring to ACCA's attention at the present time;
- I understand that the Audit Qualification alone does not enable me to sign audit reports.

Notes

ACCA **Bye-law 8** sets out the details of the events which could lead to disciplinary action. These events include (but are not limited to) the following: Incompetence in carrying out work; breach of ACCA Bye-laws or Regulations; disciplinary action against you by another professional and/or regulatory body; bankruptcy or insolvency; failure to satisfy a judgment debt without reasonable excuse within two months; criminal conviction and/or caution; civil finding of acting fraudulently or dishonestly as a party or witness in civil proceedings;

misconduct – this includes (but is not limited to) any act, or failure to act, that is likely to discredit you, relevant firm, ACCA or the accountancy profession.

Signature

Date

Appendix 1 – Guidance for completing the audit qualification experience form

1 Minimum requirements with regards to the audit units of competence and elements within these

Unit ref	Unit heading	Element ref	Element overview
AQ1	Prepare for and plan the audit process	AU1	Identify ethical, legal and engagement requirements on an audit
		AU2	Determine the level of audit risk
		AU3	Evaluate the risk within an organisation's internal control structure
AQ2	Collect and evaluate evidence for an audit	AU4	Co-ordinate the delivery of audit evidence
		AU5	Evaluate evidence collected for an audit
		AU6	Make judgements about the truth and fairness of an organisation's financial statements
AQ3	Review and report on the findings of an audit	AU7	Review the performance of an audit
		AU8	Advise on the findings and implications of an audit
		AU9	Prepare a formal audit report

2 Guidance and examples for completing the AQEF

We have created guidance documents that will help you understand what each audit unit of competence covers and what type of examples may be relevant to different elements within the units of competence. The guidance documents are available on our website.

3 Client sectors

- 1 Banking
- 2 Energy and utilities
- 3 Insurance/investment
- 4 IT/communications
- 5 Leisure/tourism/travel
- 6 Manufacturing/industry/engineering
- 7 Pharmaceuticals/healthcare
- 8 Professional services
- 9 Retail/consumer
- 10 Transport/distribution

- 11 Education
- 12 Health
- 13 Local government
- 14 National government
- 15 Not for profit
- 16 Construction
- 17 Agriculture.

4 Size of clients

- A Small
- B Medium
- C Large.

In the UK, the definition of small is contained in sections 382, 383 and 384, medium in section 465, 466 and 467 of the Companies Act 2006.

5 Eligibility criteria for training principals

The nominated principal must be appropriately qualified to supervise training towards an audit qualification for Jersey, Guernsey and Dependencies and/or the Isle of Man.

In order to supervise training towards an audit qualification for Jersey, Guernsey and Dependencies and/or the Isle of Man, the principal should be:

- a statutory auditor under the Companies Act 2006 (United Kingdom);
or
- any other person having in the opinion of Council adequate qualifications and experience and who is a statutory auditor under paragraph 9(4) of Schedule 11 to the Companies Act 2006 of the United Kingdom;
or
- a member holding a practising certificate and an audit qualification for Jersey, Guernsey and Dependencies and/or the Isle of Man from the Association or another RQB.

6 Authorised supervisor

A principal may delegate to an authorised supervisor the sign off of certain sections of the member's AQEF. The authorised supervisor does not need to hold an ACCA practising certificate or an ACCA audit qualification, or be a practising member of any other professional accountancy body which is recognised for audit purposes. However, the principal must ensure that the authorised supervisor has the necessary qualifications and experience. The authorised supervisor must be a senior staff member in the organisation, have knowledge of the individual's work and the training undertaken. The principal must still complete the Principal confirmation section on the statements of achievement, the relevant section on each of the Principal review documents and confirm that the Time summary completed by the member is reasonable. The principal will still retain overall responsibility for training and must therefore countersign the completed AQEF to confirm the requirements for an audit qualification for Jersey, Guernsey and Dependencies and/or the Isle of Man have been met.

AQ application checklist

Before submitting your application, please complete this checklist and retain it for your records.

Have you provided sufficient and varied narrative on each of your statements of achievement?

Have you included at least 600 words in each of your statements of achievement?

Has your principal confirmed each element/unit claimed on the statements of achievement and provided narrative in the principal's confirmation section?

Have you and your principal completed one review for each six-month training period?

(NB, reviews that are not completed in six-month periods will not be assessed and will be returned to the sender)

Has your principal and authorised supervisor (if applicable) provided commentary in all sections of your reviews?

Have you, your principal and authorised supervisor (if applicable) signed each of your reviews?

(NB, all sections of the reviews must be completed)

Have you, your principal and authorised supervisor (if applicable) completed, initialled and dated your Time summary?

Have you kept a saved, electronic copy of your application for your records?

BYE-LAW 8 – LIABILITY TO DISCIPLINARY ACTION

- 8 a** A member, relevant firm or registered student shall, subject to bye-law 11, be liable to disciplinary action if:
- i he or it, whether in the course of carrying out his or its professional duties or otherwise, has been guilty of misconduct;
 - ii in connection with his or its professional duties, he or it has performed his or its work, or conducted himself or itself, or conducted his or its practice, erroneously, inadequately, inefficiently or incompetently;
 - iii he or it has committed any breach of these bye-laws or of any regulations made under them in respect of which he or it is bound;
 - iv in the case of a relevant firm, any person has in the course of the business of that firm committed any breach of these bye-laws or of any regulations made under them in respect of which that person is bound;
 - v he is a specified person in relation to a relevant firm against which a disciplinary order has been made and which has become effective or which has been disciplined by another professional or regulatory body;
 - vi he or it has been disciplined by another professional or regulatory body;
 - vii he or it has made an assignment for the benefit of creditors, or has made an arrangement for the payment of a composition to creditors, or has had an interim order made by the court in respect of him, or is a specified person in relation to a relevant firm which has made such an assignment or composition or been wound up as an unregistered company, or entered into a voluntary arrangement, administration or liquidation, in each case where applicable under the Insolvency Act 1986, or other similar or analogous event has occurred in relation to him or it under applicable legislation;
 - viii he or it has failed to satisfy a judgment debt without reasonable excuse for a period of two months (the burden resting on him or it to prove such a reasonable excuse on the balance of probabilities) whether or not the debt remains outstanding at the time of the bringing of the disciplinary proceedings hereunder;
 - ix before a court of competent jurisdiction in the United Kingdom or elsewhere, he or it has pleaded guilty to, been found guilty of, or has accepted a caution in relation to, any offence discreditable to ACCA or to the accountancy profession; or
 - x before a court of competent jurisdiction in the United Kingdom or elsewhere, in any civil proceedings in which he or it has been a party or witness, he or it has been found to have acted fraudulently or dishonestly.
- b** Each of the paragraphs in bye-law 8(a) shall be without prejudice to the generality of any of the other paragraphs therein.
- c** For the purposes of bye-law 8(a), misconduct includes (but is not confined to) any act or omission which brings, or is likely to bring, discredit to the individual or relevant firm or to ACCA or to the accountancy profession.
- d** For the purposes of bye-law 8(a), in considering the conduct alleged (which may consist of one or more acts or omissions), regard may be had to the following:
- i whether an act or omission, which of itself may not amount to misconduct, has taken place on more than one occasion, such that together the acts or omissions may amount to misconduct;
 - ii whether the acts or omissions have amounted to or involved dishonesty on the part of the individual or relevant firm in question;
 - iii the nature, extent or degree of a breach of any code of practice, ethical or technical, adopted by the Council, and to any regulation affecting members, relevant firms or registered students laid down or approved by Council.
- e** For the purposes of bye-law 8(a)(ix), a copy of the certificate or memorandum of conviction or caution, and of any final judgment, ruling or determination given in the criminal proceedings, shall be conclusive proof of the conviction or caution, and of any facts and matters found, as the case may be.
- f** For the purposes of bye-law 8(a)(x):
- i where the person in question was a party to the proceedings, a copy of a certified judgment of the civil proceedings shall be conclusive proof of the facts and matters found;
 - ii where the person in question was a witness in the proceedings, a copy of a certified judgment of the civil proceedings shall be prima facie evidence of the facts and matters found.
- g** Subject to bye-law 8(f) above, any other finding of fact in any civil proceedings before a court of competent jurisdiction in the United Kingdom or elsewhere shall be admissible as prima facie evidence in any disciplinary proceedings.